BEFORE THE FEDERAL COMMUNICATIONS COMMISSION WASHINGTON, D.C. 20554

In the Matter)	
Federal Communications Commission)	WC Docket 05-337
lowa Telecom Services, Inc.'s Petitions Seeking)	
Forbearance from or Waiver of the Commission's)	
Universal Rules to Permit it to be Eligible for)	
Universal Service Support Under the High-Cost)	
Mechanism for Non-Rural Carriers	

COMMENTS OF THE IOWA UTILITIES BOARD

The lowa Utilities Board (IUB) submits these comments in response to the Public Notice inviting comments on Iowa Telecom Service, Inc.'s petition for forbearance from enforcement of and petition for waiver of Sections 36.01-631, 54.305, 54.309, 54.313, and 54.314 of the Commission's rules to the extent necessary to permit Iowa Telecom to be eligible for high-cost universal service support under the non-rural high-cost mechanism. The IUB has previously filed comments in CC Docket No. 96-45 dealing with universal service reform that goes directly to the heart of the two filed petitions. The IUB stated that support should be technology-neutral and high-cost support should be based on the characteristics of the exchange, not the carrier. The IUB respectfully attaches these previously filed comments in support of Iowa Telecom's petitions.

July 3, 2006	Respectfully submitted,
	/s/
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